

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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: **Chapter 11 Case No.**
: **08-13555 (JMP)**
: **(Jointly Administered)**
: **Debtor.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,**
: **In re**
-----X

NOTICE OF TRANSFER OF CLAIM PURSUANT TO RULE 3001(e)(2)

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the entire claim (the "Claim") referenced in this evidence and notice and as set forth in the attached Exhibit.

JPMorgan Absolute Return Credit Master Fund Ltd.	Lehman Brothers Holdings Inc.
Name of Transferee	Name of Transferor
\$4,433,104.00	22882
Amount of Claim Transferred	Proof of Claim No.

Lehman Brothers Special Financing Inc.
Name of Debtor Against Which Claim is Held

You are hereby requested to make all future payments and distributions in respect of the Claim to the Transferee at the address below.

TRANSFEE: JPMorgan Asset Management
270 Park Avenue, 9th Floor
Attention: Zhilun Pang
Telephone: 212-648-2731

You are hereby requested to give all notices and other communications in respect of the Claim to Transferee at the address above and Transferor at the address below.

TRANSFEROR: Lehman Brothers Holdings Inc.
1271 Avenue of the Americas
New York, NY 10020
Attention: William A. Olshan, Esq.

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

**JPMorgan Absolute Return
Credit Master Fund Ltd.**

Date: February 21, 2012

By: /s/ Mickey Kim

Name: Mickey Kim

Title: Executive Director

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both 18 U.S.C. §§ 152 & 3571.

EXHIBIT

TO: Clerk, United States Bankruptcy Court, Southern District of New York

Transferor, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged pursuant to the terms of that certain JPM Funds Settlement Agreement among Lehman Brothers Holdings Inc. ("LBHI"), certain subsidiaries of LBHI and certain investment funds sponsored or managed by JPMorgan Chase Bank, N.A. ("JPMCB") or one of its affiliates, JPMCB and certain affiliates and subsidiaries of JPMCB, approved by order of the Bankruptcy Court dated February 15, 2012 [Docket No. 25383], does hereby certify that it has reinstated, reassigned and transferred in its entirety to the Transferree the Claim specified on the *Notice of Transfer of Claim Pursuant to Rule 3001(e)(2)* submitted herewith. The reinstatement, reassignment and transfer is absolute and free and clear of any adverse claims created by or through LBHI.

Transferor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer.

[Signature Page to Follow]

JPMorgan Absolute Return Credit Master Fund
Ltd.

Transferee

By: /s/ Mickey Kim

Name: Mickey Kim
Title: Executive Director

Lehman Brothers Holdings Inc.

Transferor

By: /s/ William A. Oshan

Name: William A. Oshan
Title: Managing Director

[Signature Page for Claim No. 22882]